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Comments:

See attached cover sheet and responses to Office action dated 05/17/2006.

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To: Commissioner of Patents  
United States Department of Commerce  
P.O. Box 1450  
Alexandria, Virginia 22313-1450


Date: 07/27/2006

Application No. 10/788,829  
Title Divider System for drawers or the like  
Filing 02/28/2004  
First Names Inventor: Patricia Ann Besselman  
Confirmation No. 6939  
Examiner Grosso, Harry A  
Art Unit 3727

Please find attached documents with the response to Office action dated 05/17/2006 for the above Patent request.

The Total number of 6 pages including Fax cover sheet are being transmitted.

Sincerely yours,



Patricia A. Besselman  
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